

ID: CCA-0416951-15

Office:

UILC: 6343.00-00

Number: **201534008**

Release Date: 8/21/2015

---

**From:**

**Sent:** Thursday 4/16/15 9:51 AM

**To:**

**Cc:**

**Subject:** FW: request for assignment

Good morning,

After considering all the facts in this case, the Service cannot return funds to the taxpayer because they did not request the return of funds within 9 months of the date of levy. The Office of Chief Counsel disagrees with the holding in Volpicelli and we would not support applying equitable tolling in this situation. Please let me know if you would like to discuss.